



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Alvina Friede **Phone #:** (406) 352-4195

(Signature)

(Date)

**Chair, Board of Trustees:** Mary Lou Rosette

(Signature)

(Date)

**County Superintendant** Diane McLean

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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**0426 Box Elder H S**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
325	GRADUATION MATTERS	STATE	GRADUATION MATTERS	21.0426
390	Vo Ed All Career & Tech Ed Programs	STATE	21-0426-VOED	State
411	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A160832	84.358A
451	Vo Ed Carl Perkins Basic Grant	FEDERAL	21-0426-CARL PERKINS	84.048A
473	GEAR UP	FEDERAL	21-0426-GEARUP-OTH	84.334

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	77,072.19	(32,465.98)	114,088.34	
02	Taxes Receivable - Real and Personal (120-149)	593.51	1,632.19	1,206.52	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	77,665.70	(30,833.79)	115,294.86	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	593.51	1,632.19	1,206.52	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	77,072.19	(32,465.98)	114,088.34	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	77,072.19	(32,465.98)	114,088.34	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	77,665.70	(30,833.79)	115,294.86	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,176.04	(2,472.30)	(2,960.16)	1,385.08
02	Taxes Receivable - Real and Personal (120-149)	8.00			29.46
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,184.04	(2,472.30)	(2,960.16)	1,414.54
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	8.00			29.46
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,176.04	(2,472.30)	(2,960.16)	1,385.08
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,176.04	(2,472.30)	(2,960.16)	1,385.08
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,184.04	(2,472.30)	(2,960.16)	1,414.54

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,217.07			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,217.07			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,217.07			
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,217.07			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,217.07			

# Trustees' Financial Summary

FY2015-16

Submit ID: 0426-57169600

21 Hill County

0426 Box Elder H S

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,133,474.92	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			3,133,474.92	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,133,474.92	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			3,133,474.92	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			3,133,474.92	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

	Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)			34,859.86	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			34,859.86	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			34,859.86	
52 TOTAL FUND BALANCE/EQUITY			34,859.86	
53 TOTAL LIABILITIES AND FUND BALANCE			34,859.86	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	27,393.86	29,180.17
	1190 Penalties and Interest on Taxes	73.90	72.96
	1510 Interest Earnings	6.14	10.38
	1900 Other Revenue from Local Sources	0.00	309.74
	3110 Direct State Aid	445,419.18	469,427.11
	3111 Quality Educator	28,442.70	19,904.52
	3112 At Risk Student	7,064.38	7,707.91
	3113 Indian Education For All	2,162.40	2,296.80
	3114 American Indian Achievement Gap	19,200.00	21,525.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	22,846.14	27,014.35
	3116 Data For Achievement	1,590.00	2,200.00
	3118 Natural Resource Development	3,174.13	5,270.07
	3120 State Guaranteed Tax Base Aid	324,754.80	335,849.04
	3444 State School Block Grant	6,730.93	6,730.93
	3445 State Combined Fund School Block Grant	0.00	6,895.94
	3446 SB96 Block Grant Reimbursement	377.47	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>889,236.03</b>	<b>934,394.92</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	0.00	3,619.00
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	253,019.46	361,530.85
			2XX Personal Services - Employee Benefits	38,592.89	44,702.95
			3XX Purchased Professional and Technical Services	0.00	5,140.63
			6XX Supplies and Materials	14,795.77	5,503.50
		222X	Educational Media Services		
			1XX Personal Services - Salaries	29,295.00	30,774.62
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	77,769.21	104,086.73
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries	75,404.88	93,885.73
			5XX Other Purchased Services	12,890.81	5,889.40
		25XX	Support Services - Business		
			1XX Personal Services - Salaries	25,322.12	42,553.04



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	175,855.80	87,759.87
		4XX	Purchased Property Services	22,734.90	0.00
		5XX	Other Purchased Services	0.00	363.00
		6XX	Supplies and Materials	7,118.71	4,014.27
		<b>27XX</b>	<b>Student Transportation Services</b>		
		6XX	Supplies and Materials	0.00	6,912.42
	<b>280</b>		<b>Special Education - Local and State</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	39,600.73	50,063.76
		3XX	Purchased Professional and Technical Services	4,050.24	1,829.52
		6XX	Supplies and Materials	3,828.35	0.00
	<b>390</b>		<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>		
		<b>1XXX</b>	<b>Instruction</b>		
		1XX	Personal Services - Salaries	54,727.40	35,325.15
		2XX	Personal Services - Employee Benefits	490.38	0.00
	<b>710</b>		<b>School Sponsored Extracurricular Activities</b>		
		<b>34XX</b>	<b>Extracurricular - Activities</b>		
		1XX	Personal Services - Salaries	1,885.76	8,542.63
		2XX	Personal Services - Employee Benefits	0.00	1,998.70
	<b>720</b>		<b>School Sponsored Athletics</b>		
		<b>27XX</b>	<b>Student Transportation Services</b>		
		1XX	Personal Services - Salaries	1,954.70	924.81
		<b>35XX</b>	<b>Extracurricular - Athletics</b>		
		1XX	Personal Services - Salaries	34,715.49	35,432.28
	<b>910</b>		<b>Food Services</b>		
		<b>31XX</b>	<b>Food Services</b>		
		1XX	Personal Services - Salaries	15,714.08	2,097.59
		2XX	Personal Services - Employee Benefits	0.00	59.47
		5XX	Other Purchased Services	0.00	800.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>889,766.68</b>	<b>933,809.92</b>





# Trustees' Financial Summary

**FY2015-16**

**Submit ID: 0426-57169600**

**21 Hill County**

**0426 Box Elder H S**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					76,487.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					934,394.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					933,809.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					77,072.19	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0426-57169600

21 Hill County

0426 Box Elder H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	61,172.86	86,698.84
	1190 Penalties and Interest on Taxes	167.94	191.05
	1510 Interest Earnings	3.87	0.00
	1900 Other Revenue from Local Sources	0.00	70.00
	2220 County On-Schedule Trans Reimb	25,348.95	25,776.00
	3210 State On-Schedule Trans Reimb	25,429.95	25,776.00
	3444 State School Block Grant	5,776.75	5,776.75
	3445 State Combined Fund School Block Grant	6,895.94	0.00
	3446 SB96 Block Grant Reimbursement	1,001.59	0.00
	3447 SB96 Combined Block Grant Reimbursement	1,070.17	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>126,868.02</b>	<b>144,288.64</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		55,713.68	84,346.97
		3XX Purchased Professional and Technical Services		572.00	1,225.00
		4XX Purchased Property Services		12,589.00	31,226.65
		5XX Other Purchased Services		25,706.30	73.70
		6XX Supplies and Materials		55,419.02	58,127.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>150,000.00</b>	<b>175,000.00</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	-1,754.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	144,288.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	175,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-32,465.98	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0426-57169600

21 Hill County

0426 Box Elder H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	64,387.36	61,350.46
	1190 Penalties and Interest on Taxes	177.44	162.64
	1510 Interest Earnings	46.75	186.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		64,611.55	61,699.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	54,500.00
200					
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	12,250.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				12,250.00	54,500.00

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					106,888.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					61,699.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					54,500.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					114,088.34 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13	
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		1.90	369.72
	1190 Penalties and Interest on Taxes		0.44	0.39
	1510 Interest Earnings		2.00	1.19
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>4.34</u>	<u>371.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			5XX Other Purchased Services		1,740.00	820.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>1,740.00</u>	<u>820.00</u>

Schedule Of Changes Worksheet						Fund Code 13	
Beginning Fund Balance						1,624.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						371.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						820.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,176.04	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	138,369.01	137,559.86
	6100 Material Prior Period Revenue Adjustments	31,272.06	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>169,641.07</b>	<b>137,559.86</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>180 Summer School</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
		2XX Personal Services - Employee Benefits		0.00	293.88
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
		2XX Personal Services - Employee Benefits		49,059.58	52,702.30
		<b>222X Educational Media Services</b>			
		2XX Personal Services - Employee Benefits		4,652.75	4,893.29
		<b>23XX Support Services - General Administration</b>			
		2XX Personal Services - Employee Benefits		3,466.28	7,231.61
		<b>24XX Support Services - School Administration</b>			
		2XX Personal Services - Employee Benefits		12,464.91	15,638.85
		<b>25XX Support Services - Business</b>			
		2XX Personal Services - Employee Benefits		4,018.77	6,820.10
		<b>26XX Operation and Maintenance of Plant Services</b>			
		2XX Personal Services - Employee Benefits		28,949.13	16,746.69
		<b>27XX Student Transportation Services</b>			
		2XX Personal Services - Employee Benefits		8,328.77	11,960.63
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
		2XX Personal Services - Employee Benefits		6,817.25	10,013.10
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
		2XX Personal Services - Employee Benefits		9,134.31	5,928.69
	<b>650 Adult Basic Education/GED Programs</b>				
		<b>1XXX Instruction</b>			
		2XX Personal Services - Employee Benefits		813.14	852.09
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
		2XX Personal Services - Employee Benefits		302.13	1,431.64



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,165.10	149.09	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	313.16	5,508.82	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	2,491.34	273.77	
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,980.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>137,956.62</b>	<b>140,444.55</b>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					412.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					137,559.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,444.55	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-2,472.30	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0426-57169600

21 Hill County

0426 Box Elder H S

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
325	GRADUATION MATTERS	
	3240 Graduation Matters Montana	3,000.00
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	6,508.00
411	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	17,215.00
451	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,297.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29,020.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
325	GRADUATION MATTERS				
	324 Graduation Matters Montana				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,000.00
			2XX Personal Services - Employee Benefits		161.23
			5XX Other Purchased Services		1,073.40
			6XX Supplies and Materials		1,265.37
			325 Subtotal		3,500.00
390	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			6XX Supplies and Materials		6,508.00
			390 Subtotal		6,508.00
411	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	410 Miscellaneous Federal Grants Direct from Feds				
	1XXX Instruction				
			1XX Personal Services - Salaries		14,041.15
			2XX Personal Services - Employee Benefits		3,173.85
			411 Subtotal		17,215.00
473	GEAR UP				
	471 GEAR UP				
	1XXX Instruction				
			6XX Supplies and Materials		194.70
			473 Subtotal		194.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					27,417.70



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					-4,562.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					29,020.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					27,417.70 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-2,960.16 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
325 GRADUATION MATTERS	3,000.00	3,500.00	-500.00
390 Vo Ed All Career & Tech Ed Programs	6,508.00	6,508.00	0.00
411 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	17,215.00	17,215.00	0.00
451 Vo Ed Carl Perkins Basic Grant	2,297.00	0.00	2,297.00
473 GEAR UP	0.00	194.70	-194.70
<b>Total</b>	<b>29,020.00</b>	<b>27,417.70</b>	<b>1,602.30</b>





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,115.08	1,376.13
	1190 Penalties and Interest on Taxes	6.21	4.38
	1510 Interest Earnings	3.45	4.57
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,124.74</b>	<b>1,385.08</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	650	Adult Basic Education/GED Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	4,872.00	3,850.55
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,872.00	3,850.55	

Schedule Of Changes Worksheet						Fund Code 17
Beginning Fund Balance						3,850.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,385.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,850.55 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,385.08 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	150.00
			5XX	Other Purchased Services	0.00	600.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>750.00</u>	

Schedule Of Changes Worksheet					Fund Code 18	
Beginning Fund Balance					1,967.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					750.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,217.07	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	862.04	2,613.42
	1900 Other Revenue from Local Sources	0.00	146.27
	4820 Federal Impact Aid - Title VIII	1,542,126.48	1,659,140.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,542,988.52</b>	<b>1,661,900.34</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	250.00
			2XX Personal Services - Employee Benefits	59,594.42	188,571.60
			5XX Other Purchased Services	69.00	0.00
			6XX Supplies and Materials	19,122.88	21,148.52
			810 Dues and Fees	0.00	156.50
			8XX Other Expenditures	5,350.60	1,750.00
		<b>222X Educational Media Services</b>			
			6XX Supplies and Materials	1,149.40	987.06
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	102.28	3,852.75
			6XX Supplies and Materials	864.08	0.00
			810 Dues and Fees	1,500.00	2,000.00
		<b>24XX Support Services - School Administration</b>			
			3XX Purchased Professional and Technical Services	3,139.31	4,896.72
			5XX Other Purchased Services	353.58	881.33
			6XX Supplies and Materials	302.76	554.87
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services	0.00	5,500.00
			5XX Other Purchased Services	471.18	0.00
			6XX Supplies and Materials	12,092.76	14,324.13
			810 Dues and Fees	3,200.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	0.00	19,764.31
			3XX Purchased Professional and Technical Services	93.00	16,592.00
			440 Bldg & Grounds Repair and Main Services	32,384.49	81,352.68
			4XX Purchased Property Services	37,645.87	38,321.49
			5XX Other Purchased Services	49,707.55	0.00
			6XX Supplies and Materials	46,240.71	37,262.80
			7XX Property and Equipment Acquisition	0.00	10,000.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
			810 Dues and Fees	2,500.00	2,914.49	
		<b>27XX Student Transportation Services</b>				
			6XX Supplies and Materials	0.00	128.90	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	0.00	10,494.24	
			5XX Other Purchased Services	598.45	482.95	
			6XX Supplies and Materials	2,167.32	2,075.74	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			6XX Supplies and Materials	3,554.63	14,733.77	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			5XX Other Purchased Services	740.61	5,965.81	
			6XX Supplies and Materials	126.87	2,069.66	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	0.00	4,787.33	
			4XX Purchased Property Services	1,196.00	0.00	
			5XX Other Purchased Services	5,963.26	21,364.53	
			6XX Supplies and Materials	6,023.72	11,673.54	
			810 Dues and Fees	0.00	6,365.00	
	<b>999 Undistributed</b>					
		<b>9999 Undistributed</b>				
			892 Material Prior Period Expenditure Adjustments	31,272.06	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>327,526.79</u>	<u>531,222.72</u>	

Schedule Of Changes Worksheet					Fund Code 26	
Beginning Fund Balance					2,002,797.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,661,900.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					531,222.72	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,133,474.92	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	1,035.31	1,050.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,035.31</u>	<u>1,050.62</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		1,035.31	1,050.62
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,035.31</u>	<u>1,050.62</u>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,050.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,050.62	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	76,676.18	110,055.57
	1XXX Revenues from Student Activities	4,417.57	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>81,093.75</u>	<u>110,055.57</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	96,099.49	108,573.97
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>96,099.49</u>	<u>108,573.97</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	33,378.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	110,055.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	108,573.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	34,859.86	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	14,048.58	37,279.72
XX	39X	1XXX	112 Certified Teacher Staff Salaries	54,727.40	35,325.15
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	257,355.00	400,692.37
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	1,532.22
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	1,149.40	0.00
XX	XXX	26XX	41X Energy Utility Services	53,153.20	28,682.78
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	1,740.00	820.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

Submit ID: 0426-57169600

21 Hill County

0426 Box Elder H S

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,632.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,632.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,544.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	23,950.08
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	64,946.21
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 92%**





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	50,063.76	0.00	0.00	0.00	10,494.24
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,829.52	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	482.95
280	1XXX	6XX	0.00	0.00	0.00	0.00	2,075.74
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			51,893.28	0.00	0.00	0.00	13,052.93

64,946.21

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	37,663.17	22,367.15	0.00	0.00	60,030.32	0.00	60,030.32
Total Governmental Activity							
Non-bond Long-Term Liabilities	37,663.17	22,367.15	0.00	0.00	60,030.32	0.00	60,030.32

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0426-57169600

**21 Hill County**

**0426 Box Elder H S**

## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	0.00	22,021.23	0.00	22,021.23
Net Pension - TRS	0.00	56,445.75	0.00	56,445.75